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AUDITOR GENERAL

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STATE of RHODE ISLAND and PROVIDENCE PLANTATIONS

GENERAL ASSEMBLY

OFFICE of the AUDITOR GENERAL

- ◆ INTEGRITY
- ◆ RELIABILITY
- ◆ INDEPENDENCE
- ◆ ACCOUNTABILITY

**To: Superintendents and Business Managers**

**From: Ernest A. Almonte  
Auditor General**

**Peter McWalters  
Commissioner of Elementary and Secondary Education**

**Date: September 8, 2006**

**Re: Survey – Future Information Needs**

Rhode Island currently has 39 school districts and 11 charter schools, with a total student enrollment of 153,560. The total educational expenditure of \$1.9 billion is supported by three major revenue sources: Local Revenue 55.58%, State Revenue 37.33%, and Federal Revenue 7.09%. As budgets become leaner, stakeholders at all levels want to know how the resources are being invested.

R.I. General Law §16-2-9.4, which took effect July 1, 2004, charged the Office of the Auditor General and the R.I. Department of Elementary and Secondary Education (RIDE), with promulgating a uniform system of accounting, including a standardized chart of accounts. This uniform chart of accounts will standardize the way districts account for resources budgeted and expended and provide greater accountability to assist decision-makers at all levels. RIDE continues to work on changes to existing systems for data collection in order to provide policy-makers at all levels with more detailed information on the allocation of resources and the outcomes of these investments. Beginning with the reporting of data for FY2006, staffing FTEs, and employee benefit breakdowns have been integrated into the process. This year we will also have a special focus on improving the quality of data reported by the districts.

As we continue to explore the development of a Uniform Chart of Accounts, it is important that we determine our data requirements and needs during the development process. Knowing what information you would like to see to assist you in making policy and funding decisions will help us to structure the chart of accounts. We have attached a brief survey that we would like you to complete to help us understand your information needs. Please return your survey by September 15, 2006, to:

Carolyn Dias, Director of Finance  
R.I. Department of Education  
255 Westminster Street  
Providence, RI 02903  
[Carolyn.Dias@ride.ri.gov](mailto:Carolyn.Dias@ride.ri.gov)

Thank you for your assistance. If you have any questions concerning this, please contact Carolyn Dias at 222-4645.



